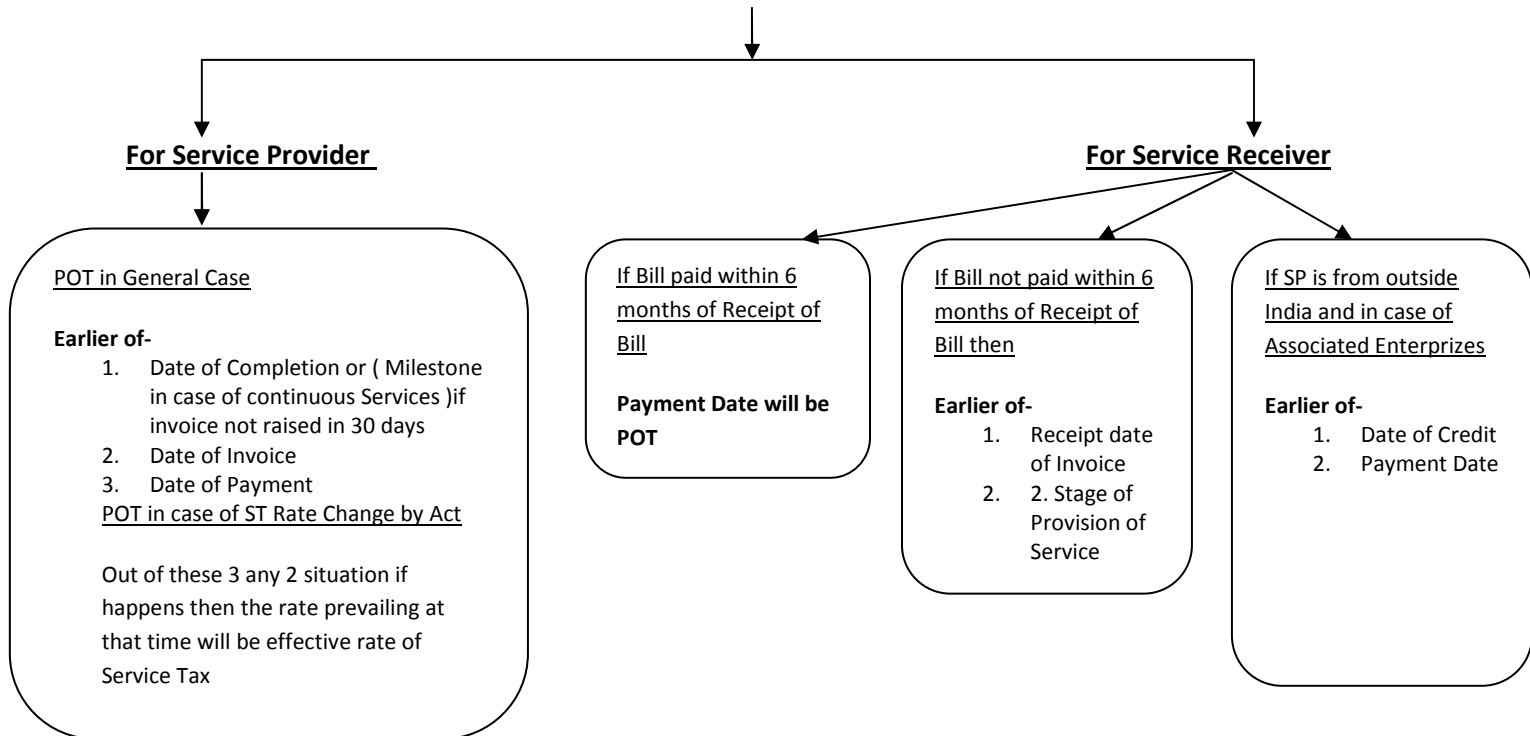
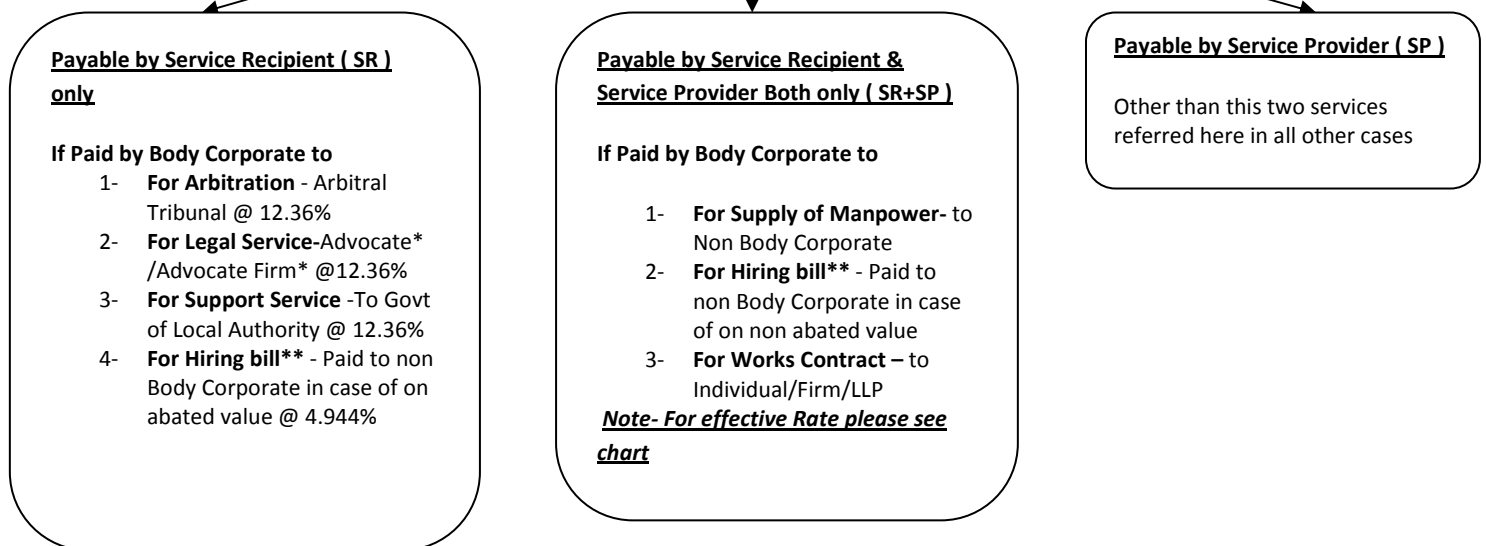


POINT OF TAXATION UNDER SERVICE TAX

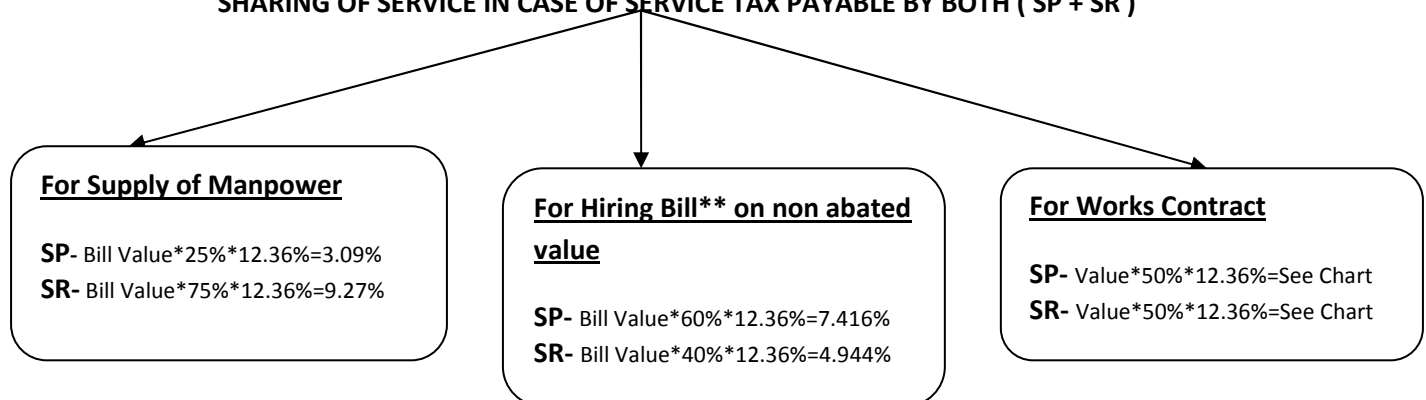


PERSON LIABLE TO PAY SERVICE TAX

There are three type of person combination who liable to pay service tax

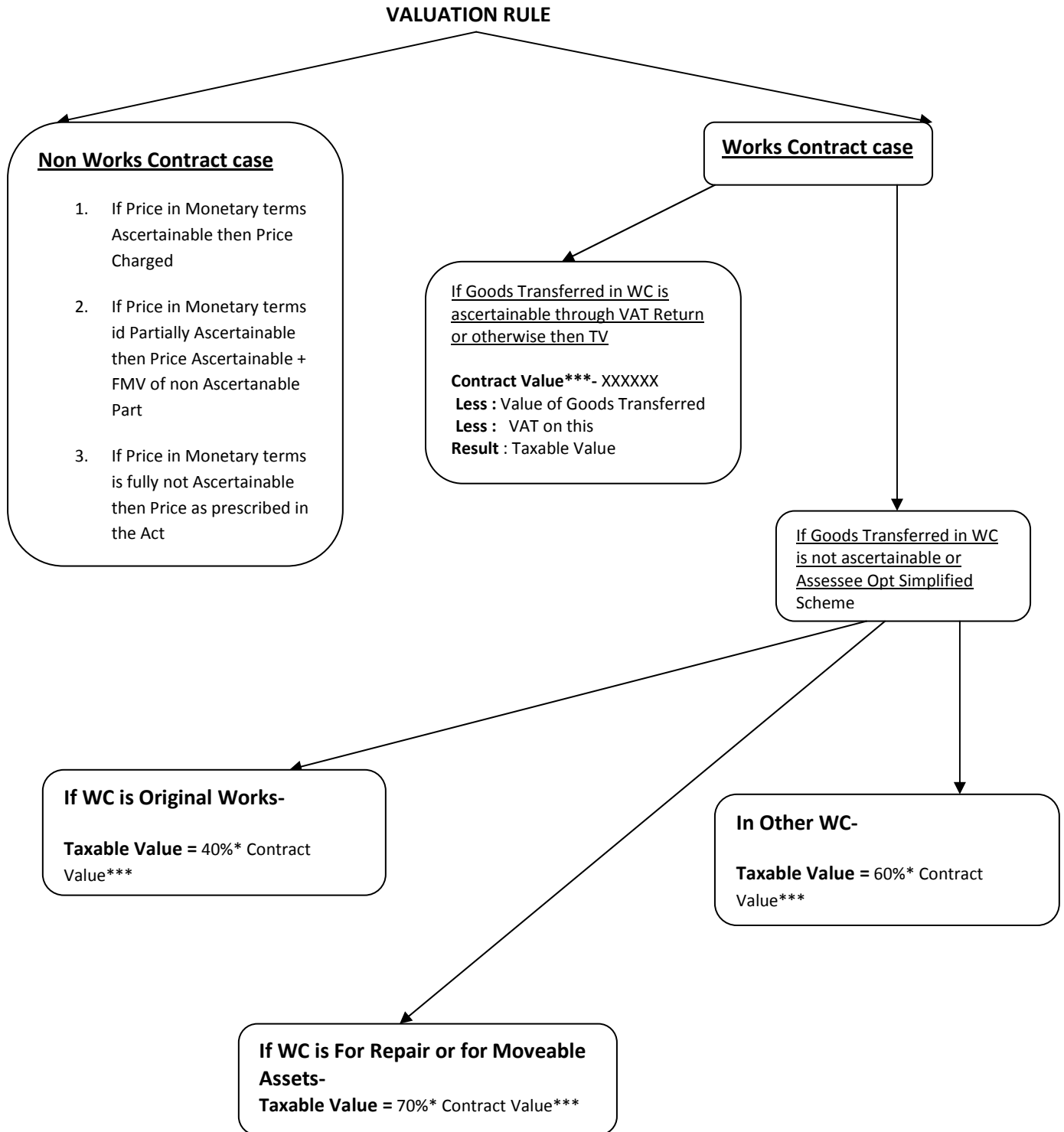


SHARING OF SERVICE IN CASE OF SERVICE TAX PAYABLE BY BOTH (SP + SR)



*Advocate/Advocate Firms turnover should be more than 10 Lacs

**Hiring Bill does not includes casual payments to “Rent a cab”, Auto, Taxis, Rickshaw etc.



***Contract Value- Gross Amount Received+ FMV of Material/Supplied by SR- Price Charged by SR